✓ Preserve

App F IX 4

Previous References
ml 62-35-8 h 10, 14

1937
(ml)

File No 23 – 37
Serial Nos 3, 5, 48, 4
74, 80, 86, 87, 10
102, 104, 105, 11
116, 148

Later References

General and Revenue Secretariat.

Serial Nos Fifteen

Part B for June 38

SUBJECT

Levy of Octroi in Hassan Town ship

8(148) To The D T Hassan
The Comptroller
No L 10173-4 dy 21 6 38
Sanctioning the resolution of the
Hassan Town mld cl dy 26 6 1937

2 7 38

Bye laws relating to the levy of shop tax in the Hassan Town Mcty 440/L

General and Revenue Secretariat | Ml File No 73 of 1937-38 | [App F III-2

Serial No	
	Memo no C 149/37 38 dated 21/7/1937 from the D C Hassan Dt forwarding Letter no HC 1/37-38 dated 12th July 1937 received from the President Town Ml Cl Hassan, ~~recom~~ requesting Sanction to the proposal of the Hassan Town Ml Cl, to introduce an additional class of shops tax at 1 Re per shop per year, to the list of different classes of shops subject to the levy of shops tax under Section 61 cl XII of the T P Regn 1933
	1) A L S O Secretarys Orders on the P U D
	2) "ascertain the average income for the last 3 years from shops tax for each kind of shop & how many people would be affected by the creation of a new class of shop with a tax of one rupee" (Sd) D H K 23/7/37
	3) Subto with a draft for appl Dlc for 28/7/37 4) Inv 2/8/37
5	The D C Hassan Dt no L 1236 dated 3/8/37, Calls for further information

SWS A
Dlc 4/8/37

NOTE—Contn heet.

reason of a new class of Shop Called 4th class
in the Hassan Town mcp 4460/2499

File No 73 of 1937

General and Revenue Secretariat

Serial No

From The Dy Commr, Hassan Dt
D C 149/37 Dt 15-11-37
states that the Dt Hassan Town mcl
reports that as the levy of shop tax was commenced
only from 36-37, figures for the Past 3 years are
not available, that the demand under this
head for 36-37 was Rs 920/-, that there are
at present 150 shops assessed at Rs 2/- each
p a & that it is ascertained that at least
50 shops come under the new class of shops
proposed to be created
Issued for Perusal with reference to
Paragraph two of free letter No L 1236/MC 73-37-5
Dt 3-8 37

PwD II

OFFICE OF THE SECOND MEMBER OF COUNCIL 0 NOV 1937 NO 4108

4) Dt is for orders whether the original proposal
of the D C Hassan Dt to create the tenth
class of shops, taxed at Rupee one per Shop
26/11 26/11 may be sanctioned The extra
income to the Municipal Council will be
Rs 50 per annum if the levy of Re 1 on the
shops is also sanctioned
Levy (S S).

N II

PwD I

Perused the proposal regarding

SECY LOCAL ELF GVT 26 NOV 193 GOVT OF MYSORE

5) The proposal to have a new class of
shop to be taxed at Re 1 per annum
may be sanctioned The apprehended
income under this head about Rs 50/-
p a, were mentioned while replying
to letter
dated

29/11/37

II Member)

Rate of shop tax prevailing in several Town and Minor Mtes 477

General and Revenue Secretariat | File No | of 193 | [App F III—2

Serial No

6) What is the minimum rate per shop in the Municipalities & those very definite of each ~~class~~ kind of shop or is the classification arbitrary ?

Nil
3/12/37

7) The information is not available in the Secty

8) Sent with a draft calling for the information from the Dcs of Dts
2/1/38 for
Issue 6/1/-

9 To The Dy Commr of Dts
No L 5868-76 Dt 10-1-38
Requests to furnish information re the rate of shop tax prevailing in the several Town & minor mtes in the Dt where such a levy has been sanctioned and on what basis the classification of each kind of shop has been fixed.

Sus A (ink)
Reminder to issue by the end of this month
A

74 From The Dy Commr, Kadur Dt
No L Dis 1849/37 Dt 12 2 38
Forwards a statement showing the

NOTE—Contn Sheet

2499 V 3856 V 4112
L I

File No of 193 | General and Revenue Secretariat

different rates of tax prevailing in the different metes & states that the shops be taxed on their annual income approved by the Mercels

Submd for perusal

i) Receipt of replies from other Dcs are awaited

1/6/4-

1/6/2 for

Sus A 16/2 ✓

From the Dy Commr, Chitaldrug 80 ✓

110 A6 C 2386/37-38 dy 28 2 38

Forwards a statement furnishing the particulars called for

ii) After the receipt of replies from all the Dcs, a consolidated statement may be put up

iii) A draft reminder to other Dcs submitted for appl

2nd 2 4/3/-

4/3 for

To the Dcs of Blo except Kadur & Chitaldrug

No 7375-80 dy 7-3-dy 38 Sus A ✓

Calls for the urgent replies 9/3/dy 38

Ub 8114683 4246 √ 4278 43384

Levy of Shop tax at Hassan

General and Revenue Secretariat | File No mlc 73 of 1937 | [App F III—2

Serial No	
abstract & circulating D	86 From the Deputy Commr Mysore Dt No B3-3095/37-38 dt 21-2-1938 forwards a statement showing the rates of Shop tax prevailing in the several Municipalities in the Dt
E	87 From the Dy Commr Hassan Dt No D Dis C 2029/37-38 dt 4-3-1938 forwards a statement of Shop tax levied in some of the Municipalities in the Dt
2(7) From the D.C. Kolar Dt No A6-C 23368 dt 10/3/38 forwards their information in both regard to 7 notices in the Dt	Since the Dcs of Mysore & Hassan Kolar have not furnished information for all the notices in case Dts they have promised to do so on receipt of the information from the notices Replies from other main Kadur Chitaldrug Dts have also not been received A reminder has been issued on 7-3-1938 Their reports may be awaited 2/12/1/-
Sent B for 1/4/38	
G + H	The Dcs of Tumkur Shimoga Kolar Dts No C 2042/37 dt 31 3 38 No C 1158/37-38 dt 30 3 38 furnish the information called for 13) Replies from other Dcs will be awaited 2/4/1/-

NOTE—Contn Sheet.

WD 0281—GPB—30 000—13 8 37

for 4 6 38

4805

√4805

File No ML 73 of 1937 | General and Revenue Secretariat

From the DC Mysore Dt
No. D3 - 309 6/37-38 dt 7-6-38
Furnishes information regarding levy of Shop tax in certain Municipalities

(14) A reminder will be sent by about the end of this month to furnish the information with regard to the remaining municipalities. ~~Dist~~ Kolar

From the DC ~~Hassan~~ Dt
No. LDis C ~~2892/37-38~~ A5-2326 dt 9/4/1938
Furnishes the information re levy of Shop tax in the remaining 4 municipalities

1) Kadur Dt - Full information for all the mtes has been received
Chitaldrug Dt - — do —
Mysore Dt - Information re Ramanagud, Bannur, Hunsur, Talwad, Belakavadi, Krishnarajanagar } Filed one

1) Hassan Dt - Full info. received
Kolar — do —
Tumkur — ~~do~~ Information not furnished ~~Have not~~ in a Tabulated Statement
1) Shimoga — Does will be furnished shortly
1) Bangalore — Due for all the municipalities

A reminder will be sent by about the 25th this month in respect of mtes for which information will not be received by that time for orders

12/4/1938 for 2/15/41 Sd 13/4

Levy of shop tax in Hassan Town Mby

General and Revenue Secretariat | File No Mc 73 440/5010 of 1937 A | [App F III-2

Serial No

1

From the Deputy Commissioner Bangalore

No. L C2 2378/37 38 & 13/4/38

Furnishing a statement showing the shop tax prevailing in the several municipal towns of Shimoga Dist

16) Dist Reminders to the Dcs of Dhs from whom information has not been received are forwarded

Enc 2 Nil

Nov 25/4 fwd

17) Submitted with D/C to the Second Member's minute in para 6) of the minutes Supra & this office letter No L 5868-76 Dated 10th Jan 1938 addressed to all the Dcs (Ml B) & (Mo E & F)

18) The several reports received from the Deputy Commissioners regarding the classification of shops are put up and attention is specially invited to the information furnished by the Dcs of Hassan and Kolar Dts, regarding the basis on which the classification of shops has been made by the several municipalities in their respective Dts The Methods adopted are as noted below —

(1) The Taxation Committee of the Mc Cs fixing the amounts of each shop-keeper, examine the same & classify them according to the amount of business transacted by them

(2) Shops being classified according to the amount of capital invested

(3) Shops being classified according

NOTE—Contn Sheet

Levy of Shops tax in Hassan town Mcty

Ml File No 4440/2 & 5010/2 of 193 | General and Revenue Secretariat | Serial No

to to the income of the assessee

(4) Shops being classified by the investment of capital and the volume of business turned out

(5) Shops being classified according to the volume of business carried out for the purposes of profit, the nature of the articles stocked & sold & also with respect to the locality in which they are situated

19) Though the Ds of other Dts have not stated on what basis the Mc Cs in their Dts have assessed the shop tax, it may be presumed that the classifications even in these Dts are based on the conditions stated above

20) In the Schedule furnished showing the shop tax prevailing in the several Mcties of different Dts, the maximum and minimum rates are as noted below

Dts	Maximum	Minimum
1) Hassan	Rs 20/-	Re 1/-
2) Chitaldrug	Rs 20/-	Rs 2/-
3) Mysore	Rs 25/-	Re 1/-
4) Hassan	Rs 30/-	Rs 2/-
5) Kolar	Rs 30/-	Re 1/-
6) Tumkur	Rs 30/-	Re 1/-
7) Shimoga (Reports so far received)	Rs 50/-	Re 1/-
8) Bangalore	Rs 30/-	Rs 2/-

Levy of shops tax in Hassan town Mlty

440 / 5010 / L

General and Revenue Secretariat | Nl File No | of 193 | [App F III—2

Serial No

1 (Nl 62-35 10&14) 21) As per G O No L 2432-3 Nl 62 35-14 dated 3/10/1935 there are 9 classes of shops prevailing in the Hassan town Mlty the tax for the same varying from Rs 3 to Rs 2 per annum The present proposal of the Hassan town Mlty is to introduce a new class of shops (no 10), ~~to be~~ taxed at Re 1 per shop per annum The D C Hassan has attached sanction to the above Proposal

Levy

22) Submitted for orders

23) Refer - Second Member's minute in Para 6) of the notes supra. Under schedule VI of the T.P. Act there are only 6 classes while the Mlty D.S.R. 3/5/38 has already increased the 6th class to 20 classes A point arises whether the Law Secretary may be requested to express an opinion

24) The opinion of the Law Secretary may be awaited on the limited ~~Nl~~

2/5/7

Law

BKR 4/5

25) For reasons given by me in Nl file 73 of 35, there seems to be no objection to introduce a new class of shops to be taxed at one rupee per annum It will come under the 6th Sub of Schedule VI town Act, for which group the maximum fee is Rs 24- per year

BKR 29/5

NOTE—Contn Sheet

WD 0284—GPB—30 000—13 3

Asst Secy L S G Dept

Levy of shop tax in Hassan Town

File No 73 of 1937-38 General and Revenue Secretariat

96) Submitted for orders.
for 30/5/38

97) According to S O dated 3 10 1935 there are nine classes of shops in Hassan Town having shop tax varying from Rs 30 to 2 and the resolution of the Municipal Council Hassan dated 27th January 1937 to have another class of shops (No 10) having a shop tax of Re1 per annum may perhaps be considered in view of the legal opinion expressed in paras 9 and 10 of the notes on the linked file reference is also invited to paras 18 to 21 of the notes supra for other reference para 6 of the notes (Number 1 marked)

Levy & SS)

2
31/5/38

98) There is no legal objection to the levying a shop tax of Re1/- in certain kinds of shops & Section 55 gives the Municipality power to fix the maximum tax of shops of the 6th sort, meaning thereby the classification into sorts has to be determined - we have only to consider shops which are of the nature mentioned as falling within the 6th sort - may be approved

Dy
1 6 38

II member)

WW 8/6/38

2

Y

5010

General and Revenue Secretariat — File No 73 of 193 7 — [App F III–2

Serial No	
	Dft to Govt for approval Encl 2 12/6/-
	To Hassan Income-tax Officer Mercantile Bank Ltd Sanctions the introduction of 10 Nos class of stock.

TYPING SECTION
1 DEC 1933
CH & PEV SECTT

B
28/6

File No of 193

General and Revenue Secretariat

Serial No	

ME 73-37-3 449

No HE-1/37 38
Encls One file

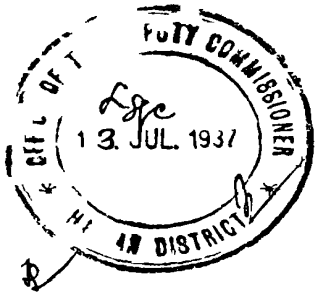
OFFICE OF THE PRESIDENT
TOWN MUNICIPAL COUNCIL
HASSAN

Dated 12th July 1937

From

PR 6137
1937

The President
Town Municipal Council Hassan



To

The Secretary to Government
Development Department,
Bangalore

Through

The Deputy Commissioner,
Hassan District, HASSAN

Sir

H

Ist sort	-	Rs30/-
2nd "	-	25/-
3rd "	-	20/-
4th "	-	15/-
5th	-	10/-
6th "	-	8/-
7th "	-	6/-
8th	-	4/-
9th	-	2/-

I have the honor to state that as per Byelaws in force, and as amended in Government Order No L 2432-3 Ml 62-35-14 dated the 3rd October 1935 there are 9 classes of shop tax as detailed in the margin The minimum rate now obtained even in respect of the pettiest shop, such as Beedi, Beetle leaves shops etc, is Rs2/- There have been proposals to reduce this rate further, and finally the Council referred this to the Byelaw Committee for needful in the matter

2 The Bye-law Committee met on the 27th January 1937 and proposed to have another class of shop No 10 to be taxed at Re 1/- per shop and that this may be included in the Byelaws after obtaining Government sanction The Municipal Council in their meeting dated 30th January 1937 have aporoved the above proppsal A copy of their resolution No 14(4) dated 30th January 1937 is herein enclosed for kind perusal

3 In pursuance of the said resolution a notice calling for objections from the public was published with a copy of draft bye-law, and no objections were received This fact was again placed before the

Municipal Council and they resolved on 26-6-37 that as no objections have been received, sanction of Government may be obtained to the amended bye-law A copy of this resolution is herein enclosed for kind perusal and references

4 I request you therefore to be so good as to kindly obtain necessary sanction of Government to the proposed class of shop no 10 being taxed at Re 1/- per shop The draft Bye-law and the published notice also accompany

C 149 B 7 38 21 7 37

Forwarded With Compliments

Deputy Commissioner
Hassan District

I have the honor to be,

Sir,

Your most obedient servant,

President,
Town Municipal Council,
Hassan

VVS1 28/7

Ascertain the average income during last 3 years from shop tax on each kind of shops & how many people would be affected by the creation of a new class of shops with a tax of one rupee pm

23/7

Rs 1/1/-

Appendix F G—1]

SUBJECT

Section Ml
File No 73 - 37
Serial No 5

Diary No of letter replied to

No L/1238/15 arc

To
The D C Hassan Dt
Hassan

General and Revenue Secretariat

( )

the *193*

Sir,

Date of issue 3/8/37

With reference to your memo ~~xxx~~ No C 149/37 38 dated 21/7/37 forwarding letter No H C 1/37-38 dated 12th July 1937, received from the President Town Ml Cl Hassan, recommending sanction to the proposal of the Hassan Town Ml Cl to introduce an additional class of shops, ~~and taxed at 1Re per shop per year~~ of shops, subject to the levy of 1Re x (tax of) per shop per year etc, I am directed to request you to ascertain and intimate the average income x (realised) for the last

Signed by Mr M S Iyengar

List of enclosures

Copied by

Examined by

3 years from shop tax for each kind
of shop now in existence in the Mofussil, and also to state how
many people would be ~~affected~~
affected by the creation of the proposed
new class of shop with a tax of one rupee
The records accompany

I have the

Yours
for secy to Govt
[illegible] Dept

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 1236/Sa
H(73-37-5

Dated Bangalore 2nd August 1937

From

The *Secretary to the Government of His Highness the Maharaja of Mysore*
Local Self Government Department

To

The Deputy Commissioner,
Hassan District,
Hassan

Sir

With reference to your memo No C 149/37-38 dated 21st July 1937 forwarding letter No H C 1/37-38 dated 12th July 1937, received from the President, Town Municipal Council, Hassan, recommending sanction to the proposal of the Hassan Town muncipal Council to introduce an additional class of shops, subject to the levy of a tax of Re 1/- per shop per year etc , I am directed to request you to ascertain and intimate the average income realised for the last 3 years from shops tax for each kind of shop now in existence in the Municipality and also to state how many people would be affected by the creation of the proposed new class of shop with a tax of one rupee

The records accompany

I have the honour to be,

Sir,

Your most obedient servant,

for Secretary to Government,
L S G Department

2173
L

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 27th October 1937

No C 149/37-38

From

Syed Azeez Khan, Esq , B A ,
Deputy Commissioner, Hassan District

To

I H Krishna Rao, Esq , I A ,
Secretary to Government, L S G Department,
Bangalore

Sir,

With reference to your reminder letter No L 3498/M1 dated 9th Oct 1937, re the Bye-Laws relating to the levy of shop tax in the Hassan Town Municipality, I have the honor to state that the President, Hassan Town Municipal Council, who was written to in the matter, has not yet replied He has been reminded today On hearing from him, the report called for by Government will be forwarded

I have the honor to be,
Sir,
Your most obedient servant,
A Khan
Deputy Commissioner,
Hassan District

Send for perusal
Further report will be awaited
6/11/37
6/11/37
6/11/37

2499

Office of the Deputy Commissioner,
Hassan District,

No C 149-37 Dated Hassan, the 15th November 1937

Rl 73-37-LFG

17 NOV 1937

From

Abdul Aziz Khan, Esq , B A ,

Deputy Commissioner, Hassan District

To

LF G

Sir F H Krishna Rao, Esq , M A ,

Secretary to Government, L S G Department,

Bangalore

Sir,

With reference to your letter No L 1236/Ml 73-37-5 dated 3rd Aug 1937, calling for information re the average income realized by the Hassan Town Municipal Council from shop-tax and the No of persons who would be affected by the creation of the new class of shops to be assessed at Re 1/- per shop per annum, I have the honor to forward herewith, in original, letter No H C 1-37 dated 8th November 1937, with its enclosures, received from the President, Hassan Town Municipal Council on the subject and to state as follows -

2 The President has reported that as the levy of shop tax was commenced only from 36-37, figures for the past 3 years are not available, that the demand under this head for 36-37 was £ 920/- that there are at present, 150 shops assessed at £2/- each per annum, and that it is ascertained that at least 50 shops come under the new class of shops proposed to be created

3 I request you to be so good as to obtain sanction of Government to the resolution of the Municipal Council on this subject at a very early date

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Hassan District
(absent from Headquarters)

Proceedings of the Ordinary General Meeting of the Hassan Town Municipal Council held in the Municipal Office on Saturday the 26th June 1937 at 8-30 A M

Present	Absent
10 Members	11 members

x x x x

Subject No 18.

Read notices calling for objections, if any, in respect of the following draft Bye-laws:-

(1) the abolition of octroi on cigarettes, Beedi and tobacco and the introduction of the licensing system instead

(2) the reducing the octroi duty on sugar from annas 4/- to annas 2/- per maund as a trial for a period of two years

(3) regarding the amendment of the shop tax bye-law proposing to have another class of No 10 to be taxed at Re 1/- per shop

(4) regarding the introduction of the system of licensing and inspecting the conduct of Bakeries, Sweetmeat shops, hotels and eating houses etc ,

(5) regarding the levy of tax on vacant sites as per new Regulation Schedule (1) Clause (1) (a) after issuing the Notification

RESOLUTION

As there were no objections, Deputy Commissioner may be requested to recommend to Government for kind sanction at an early date

Sd/- Abdul Razaq,

President,
Town Municipal Council,
Hassan

"Copy"

President,
Town Municipal Council,
Hassan

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No. L 5868 76/MC 35 37-49 General and Revenue Secretariat,

Dated Bangalore 10th January *1938*

FROM

The Secretary to the Government of
His Highness the Maharaja of Mysore
Local-Self Government Department

To

The Deputy Commissioner of ~~T~~ District

SIR

I am directed to request you to be so good as to furnish information regarding the rate of shop tax prevailing in the several Town and Minor Municipalities in your District, where such a levy has been sanctioned and on what basis the classification of each kind of shop has been fixed

The favour of an early reply is requested

I have the honour to be,
Sir,
Your most obedient servant,

Draft

Secretary to Government,
L S G Department

Appendix F G—1,

SUBJECT

Section ML
File No 73-37
Serial No 49

Diary No of letter replied to

No L 5-868

General and Revenue Secretariat

( )

the *193*

Date of issue 16/1/38

Signed by [illegible]

To The Dy Commrs of Dps

Sir,

I am directed to request you to be so good as to ~~[illegible]~~ furnish information regarding the rate of shop tax prevailing in the several Town & Minor Mtes in your Dt, when such a levy has been sanctioned & on what basis the Classification of each kind of Shop has been fixed

We favour of an early reply is requested

I have etc

2
6/1/-

for Secy to Govt

Legl Dept

List of enclosures

Copied by

Examined by

WD 0521—GPB—30 000—12 3 37

3856

D C 4]

No L Dis 1849/37

OFFICE OF THE DEPUTY COMMISSIONER
KADUR DISTRICT

Enc

Dated Chikmagalur 12th February 1938

SECY LOCAL SELF GOVT OF MYSORE 14 FEB

Rel 73-37-74

14 FEB

FROM

B S Raghavendra Rao, Esq, M A, (Hons)
Offg *Deputy Commissioner*
Kadur District

To

P N Krishna Rao, Esquire, M
Secretary to the Government of Mysore
Local Self Government, *Bangalore*

Sir,

With reference to your letter No L 5868 76 dated the 10th January 1938 re the rate of shop tax prevailing in the several Town and Minor Municipalities in the District, I have the honour to enclose herewith a statement showing the different rates of tax prevailing in the different municipalities

As regards the basis on which the classification of each kind of shop is made, I would like to state that the shops are taxed on their annual income approved by the Municipal Councils

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Kadur District
(Absent from Head Quarters)

M N S

Statement showing the scales of shop tax prevailing in the several Municipalities of Kadur District

Sl No	Name of Municipality	Mandi	Piece goods	Other shops	Cart and other factory for barboo	Depots	Bakaries and ard sweetmeat shops
1	Chikmagalur	20/- 15/- 12/- 10/- 7/- & 6/-	20/- 15/- 12/- 10/- 6/- and 4/-	25/- 20/- 15/- 12/- 10/- 6/- 4/- 2/-	3/-, 2/-	3/- 2/-	2/-
2	Tarikere	From 20/- to 5/-	20/- to 6/-	12/- to 15	-	-	-
3	Birur	15/- 12/- 10/-	15/- 12/- 10/- 8/- 7/- and 6/-	8/- 7/- 6/- 4/- 2/-	-	-	-
4	Kadur	Rs 2/- to 15/-	2/- to 15/-	2/- to 15/-	-	-	-
5	Narasimharajapura	Re 1/- to 15/-	-do-	-do-	-	-	-
6	Koppa	Rs 15/- to 8/-	12/ 6-4/-	2/6 6-6/-	-	-	-
7	Sringeri	Rs 1/- to 18/-	-	-	-	-	-
8	Kadigere	Rs 8/- to 13/-	-	-	-	-	-
9	Anjampura	Rs 10/-	Rs 6/- to 15/-	4/- 2/- and 1/-	-	-	-

For Deputy Commissioner

4112

Tel Add ess —DEPCOM Chitaldrug

In reply please refer
No AS C 2366/37-38
Encls

OFFICE OF THE DEPUTY COMMISSIONER
CHITALDRUG DISTRICT

Dated Chitaldrug 28th February 193 8

M 173-37-80

FROM

M NAVANEETHAM NAIDU Esq BA BL
Deputy Commissioner Chitaldrug District

To
H Krishna Rao Esq Irs ,
Secretary to Government,
Local Self-Government Department
BANGALORE

SIR

With reference to your letter No L 2868-78 M1 73-37-40 dated 10th January 1938 calling for information re the rate of shop tax prevailing in the several town and minor municipalities in this District, I have the honor to forward herewith a statement furnishing the required particulars as desired

I have the honor to be,
SIR,
Your most obedient servant,

Navaneetham

Dep'y Commissioner,
Chitaldrug District

Statement furnishing particulars regarding the rate of shop tax prevailing in the several town and minor municipalities In the Chitaldrug District

No	Name of municipality	Whether shop tax is levied	Whether shop tax is not levied	Basis for the classification of each kind of shop
	Town Municipalities			
	Chitaldrug	Levied		As per the schedule of taxes sanctioned in the bye-laws of the municipality (vide G O No 259 Ml 77-26-18 dated 12-7-1937), and the levy is classified as noted below - (1) Mandies Rs 20, 12, 10 (2) Other shops - Rs 20, 15, 12, 10, 6, 4, 2 (3) Piece-goods shops - Rs 20, 15,12, (4) Oil Mills Rs 6 (5) Cart and other factories Rs 10, 6, 4 (6) Bamboo depots - Rs 3, 2 (7) Hotels Rs 10 6, 4 and 2, (8) Bakeries and sweet-meat shops - Rs 4 and 2
2	Davangere		Not levied	Shop tax is not levied
3	Harihar	Levied		Classified as mandies, pucca shops and small shops, each being assessed at Rs 10, 4 and 2, according to the volume of business turned out
	Minor municipalities			
4	Chellakere		Not levied	Shop tax not levied in these municipalities
5	Holalkere		"	
6	Hiriyur		"	
7	Maikanhatty		"	
8	Jagalur	Levied		Shop tax levied as per rates prescribed in Schedule III page 29 of the Rule regulating the taxation in the minor municipalities in the State issued with notification No L 6125 Ml 160-34-4 dated 12-2-1936, the rates being fixed according to the volume of business turned out.
9	Molakalmuru			
10	Hosadurga			
11	Mayakonda			

Deputy Commissioner,
Chitaldrug District

S V

4246 Vide 4805

OFFICE OF THE DEPUTY COMMISSIONER
MYSORE DISTRICT

No D3-3095/37-38
Encl 4 Stts

Dated Mysore the 21st February *193* 8

Ml 73 37-38

FROM M G MEHKRI ESQ B A LL B
~~T G RAMA IYER, Esq., B.A.~~
Deputy Commissioner, Mysore District

To

P H Krishna Rao, Esq , M A.,
Secretary to the Government of Mysore
Local Self-Government Dept, *Bangalore*

SIR

Subject:- Information regarding the rate of shoptax prevailing in the several Minor and Town Municipalities in the District

With reference to your letter No L 5868-76 Ml 73-37-48 dated 10th January 1938 regarding the above, I have the honour to forward herewith, the statements showing the rates of shop-tax prevailing in the several Municipalities in the District - except the marginally noted Municipalities

* 1. Nanjangud
2 Krishnarajanagar
3 Saligrama
4 Bannur
5 Mugur
* 6 Talakad
∝ 7 Belakavadi

2 The Presidents of the remaining Municipal Councils have been requested to submit the information by return of post, On receipt of the same, a further report will be submitted to Government in the matter

I have the honour to be,
Sir,
Your most obedient servant,

for Deputy Commissioner,
Mysore District

KRG-8

Statement Showing the rates of Sho
Minor municipalities in the Mysore

Serial No	Name of municipality	Whole Sale Shops (Mandi)				Other Shops				
		1st class Rs	2nd class Rs	3rd class Rs	4th class Rs	1st class Rs	2nd class Rs	3rd class Rs	4th class Rs	5th class Rs
1	Seringapatam	20	15	10	7	15	10	8	6	4
2	Mandya	20	15	10	5	10	8	6	4	-
3	Krishnarajapet	25	20	15	10	25	20	15	10	6
4	Saragur	-	-	-	10	-	-	15	10	6
5	Maddur	25	20	15	10	25	20	15	10	6
6	Gundlupet	-	-	10	6	24	20	15	10	6
7	Nagamangala	25	20	15	10	25	20	15	10	6
8	French Rocks	-	-	-	-	-	20	15	-	6
9	Ramasamudra	-	-	-	-	-	-	-	-	6
10	Agara Mamballi	-	-	-	-	-	-	-	-	-
11	T Narasipur	-	-	-	-	-	-	-	7	6
12	Periyapatna	-	12	-	-	-	-	-	-	6
13	Melkote	-	-	-	-	-	-	-	-	6
14	Heggadadevankote	-	-	-	-	-	-	-	-	6
15	Yelandur	-	-	-	-	-	-	-	10	6
16	Merle	-	-	-	-		-	-		-
		-				-				

Dated 15/6/38
Mysore

This has been converted into ... with effect from 1st July 19 ... under preparation

		piece goods				factories			other places where business or profession is carried on for purpose of profit								Remarks
	8th class	1st class	2nd class	3rd class	4th class	1st class	2nd class	3rd class	1st class	2nd class	3rd class	4th class	5th class	6th class	7th class	8th class	
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
-	-	8	6	4	-	10	8	6	-	-	-	-	-	-	-	-	
-		10	8	6	4	6	4	-	-	-	-	-	10	2129	2nd 69-13 Labour 27		Govt. or
2	1	-	-	-	1	-	1	-	25	20	15	10	6	4	2	1	
2	1	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	
2	1	-	-	-	-	-	-	-	25	20	15	10	6	4	2	1	
2	1	-	-	-	-	-	-	-	-	-	15	10	6	4	2	1	
2	1	-	-	-	-	-	-	-	25	20	15	10	6	4	2	1	
2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	1	-	-	-	-	-	-	-	-	-	10	8	4	3	2	1	
2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	-	-	-	-	4	-	-	-	-	-	10	-	-	-	-	-	
2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

These cases are being kept pending decision by the Collector of Taxation in whose jurisdiction they fall.

Municipal limits are meant

for Deputy Commissioner

Statement showing the rate of Shop-tax in Chamarajanagar Town Municipality, Mysore District

Sl No	Particulars of Shop-tax	Rate of Shop-tax		Remarks
		Minimum	Maximum	
		Rs	Rs	
1	Mandi	20	25	
2	Piece-goods	4	12	Sanctioned in Government Order No L 2341 M1 69-13-10 dated 2-9-1914
3	Petty Shops	2	10	
4	Toddy Shop	-	12	
5	Arrack Shop	-	4	
6	Banks	2	20	
7	Rice Mills	-	10	
8	Printing Press	-	2	
9	Hotels	2	4	

for Deputy Commissioner,
Mysore District
22/2/38

KRG

Statement showing the rate of Shop-tax in the Hunsur Town Municipality, Mysore District

S No	Items	SORT						Remarks
		1st Class Rs	2nd Class Rs	3rd Class Rs	4th Class Rs	5th Class Rs	6th Class Rs	
1	Shops:							Sanctioned in Government Order No L 9017-18 M1 63-36-83 dated 24-6-1937
	For each shop per year	30	25	20	10	4	2	
2	Other places where business or profession is carried on for purposes of profit:-							
	For each shop per year	30	25	20	10	4	2	

for Deputy Commissioner,
Mysore District
22/3/38

KRG

Statement showing the rate of Shop-tax in Malvalli Town Municipality, Mysore District

No	Particulars of Shops	Classification	Rate of Shoptax	Remarks
			Rs	
1	Retail Shop	1st Class	12	
		2nd "	6	
		3rd "	4	
2	Cloth Shop	1st "	10	
		2nd "	6	
		3rd "	4	
3	Hotels	1st "	8	
		2nd "	6	
4	Sweetmeat shops	1st "	4	
		2nd "	2	
5	Beedi and other Petty Shops	1st "	4	
		2nd "	2	
6	Smithy	1st "	6	
		2nd "	4	
		3rd "	2	
7	Flour Mill		10	
8	Rice Mill		30	
9	Toddy Shop		25	
10	Arrack Shop		10	
11	Ganja and opium shops		8	
12	Oil Mill		2	

Sanctioned in Government Order No L 6715-6 M1 47-34-43 dated 26/29th March 1935

KRG

for Deputy Commissioner,
Mysore District
22/2/38

4278 V 4808

No L Dis C 2029/37-38

OFFICE OF THE DEPUTY COMMISSIONER
HASSAN DISTRICT 4147

Dated Hassan the 4th March 1938

Rev 73-37-47

4808

FROM

ABDUL AZIZ KHAN Esq BA
Deputy Commissioner Hassan District

To

P H Krishna Rao, Esq , M A ,
Secretary to Government,
L S G Department, Bangalore

Sir

With reference to your letter No L 5065-76/M 1 73-37-47, dated 10th January 1938, requesting me to furnish information re the rate of shop-tax prevailing in the several Town and Minor Municipalities of this District and the basis on which the classification of each kind of shop has been fixed, I have the honor to forward herewith a statement showing the rates of shop tax prevailing in each Municipality in this District, and to state as follows -

2 The President, Hassan Town Municipal Council has reported that the levy of the tax has been sanctioned on G O No L 2422-3/M1 C2-30-14, dated 3rd October 1935, and that the Taxation Committee of the Municipal Council will, on receiving the account of each shop keeper, examine the same and classify them, according to the amount of business transacted by them The President of the Arsikere, Municipal Council has reported that the shops are classified according to the amount of capital invested, while the President Harihalli Municipal Council has reported that the shops are classified according to the income of the assessee The President, Banavar Municipal Council has reported that the capital invested and the volume of business are taken into consideration while classifying the shops The Presidents of

p t o

	Banga "		,-		
Hassan Municipality	no fixed or scale	tax is levied as per Council resolution in each case			
Arsikere "	1st Class	Rs 20/-	5th Class	Rs 4/-	
	2nd "	" 15/-	6th "	Rs 2/-	
	3rd "	" 10/-	7th "	e 1/-	
	4th "	" 6/-			
Belur "	1st Class	Rs 18/-	5th Class	Rs 8/-	
	2nd "	Rs 15/-	6th "	Rs 6/-	
	3rd "	Rs 12/-	7th "	Rs 5/-	
	4th "	Rs 10/-	8th "	Rs 4/-	
			9th "	Rs 3/-	
			10th "	Rs 2/-	
			11th "	ne 1/-	
All Holur Minor	no fixed scale	It is reported that shop tax is levied according to the volume of business carried on by the shop-keepers			

Deputy Commissioner,
Hassan District

Statement showing the rates of shop tax levied in the several Municipalities of the Hassan District

---

I Hassan Town

Ist kind	Rs. 30/-	Vth kind	Rs. 10/-
IInd "	Rs. 25/-	VIth "	Rs. 8/-
IIIrd "	Rs. 20/-	VIIth "	Rs. 6/-
IVth "	Rs. 15/-	VIIIth "	Rs. 4/-
		IXth "	Rs. 2/-

II Saklespur Town — do — do

III Holenarsipur Town

Kind	I Class	II Class	III Class	IV Class	V Class	VI Class	VII Class
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mandi	20/-	15/-	10/-	7/-	-	-	-
Other shops	15/-	10/-	8/-	6/-	4/-	2/-	1/-
China cloth shops	8/-	6/-	4/-	-	-	-	-
Mills	6/-	4/-	-	-	-	-	-
Workshops	10/-	8/-	6/-	4/-	2/-	-	-

IV Arsikere Town

I Class	Rs. 15/-	V Class	Rs. 6/-
II "	" 12/-	VI "	Rs. 5/-
III "	" 10/-	VII "	Rs. 4/-
IV "	" 8/-	VIII "	Rs. 3/-
		IX "	Rs. 2/-

V Alur Minor

1	Mandi where all kinds of articles are sold	Rs. 12/-
2	Shops where piece goods are sold	" 4/-
3	Other shops	" 2/-

VI Harnahalli Minor — From Re 1/- to Rs. 6/- on the basis of the income of the assessee

VII Chennarayapatna Minor — From Rs. 2/- to Rs. 12/- on the basis of the capital invested

VIII Sravanabelagola " — Cloth shop Rs. 4/-

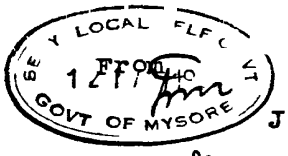
4384

Urgent

No A5 C 2336/37-38
Enc one statement

Office of the Deputy Commissioner,
Kolar District,
Dated, Kolar, the 10th M a r c h 1938

VU895



From

J Appaji Gowda, Esq , B A (Hons) ,
Deputy Commissioner, Kolar District,
K O L A R

To

P H Krishna Rao, Esq , M A ,
Secretary to Government of Mysore,
Local Self-Government Department,
B A N G A L O R E

Sir,

With reference to your letter No L 5868-76/L1 73-37-49 dated 10-1-1938 and subsequent reminder dated 7th March 1938 calling for information regarding the rate of shop tax prevailing in the several town and minor Municipalities in Kolar District, I have the honour to enclose herein a statemer furnishing the information in respect of 7 Municipalities The presidents of the remaining four Municipalities have been strictly reminded to-day to furnish the required information immediately, on receipt of which a final report will be made

Regarding the basis on which the classification of each kind of shop has been fixed, the President of Chickballapur Municipality reports that Mandies in which commission business is transacted are classed as 4th class and are levied a tax of Rs 10/- per each Mandy per annum Shops where heavy transactions are being made are classed as 5th class and a sum of Rs 4/- is levied on each shop per year Ordinary shops are being classed as 6th Class and are levied a tax of Rs 2/- per annum The Presidents of other Municipalities report that shops are classified according to the volume of business carried on for purposes of profit, the nature of articles

P T O

articles sold and the locality in which they are situated

I have the honour to be,

Sir,

Your most obedient servant,

DEPUTY COMMISSIONER,
KOLAR DISTRICT

DA

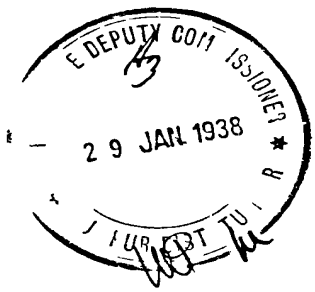
Statement showing the rates of shop tax prevailing in the several town and minor municipalities in the Kolar District

Serial No.	Name of Municipality	Items	Sort — 1st Rs	2nd Rs	3rd Rs	4th Rs	5th Rs	6th Rs	7th Rs	8th Rs	Remarks —
1	Chikballapur	1) Shops (tax each Shop Per year)	30	25	20	10	4	2			Sanctioned as per G.O. No. L 5975 -6 ml 121-29-12 dated 21.1.1931
		2) other places where business or profession is carried on for purposes of profit	30	25	20	10	4	2			
2	Mulabagal	1) Mandi	30	25	20	10					
		2) Piece Goods	15	12	10	6					
		3) other Shops	12	10	7	4					
3	Kolar	— "	—	—	—	—	—	—	—	—	Profession Tax is levied instead of Shop Tax
4	Srinivaspur	—	—	—	—	—	—	—	—	—	No Shop Tax is levied
5	Srinivaspur	Shops — rate per year	12	10	8	6	4	3	2	1	
6	Gowribidanur	1) Shops — Wholesale Shop (Mandy) for each Shop per year —	25	20	15	10					
	"	2) other Shops (for each per year)	25	10	6	4	2	1			
		II other places where	25	20	15	10	6	4	2	1	

From
The President
Town Municipal Council
Kunigal

To: The Deputy Commissioner
Tumkur District
Tumkur

No H C 62/37 38
Date 27-1-38
Encl



Sir with reference to your Memo No A 3 C 2042/37 dated 21st Jan 1938 calling for a report to furnish the information re the rate of Shop tax prevailing in this Municipality I beg to report that no Separate Shop tax has been levied and collected professional taxes alone in this Municipality

I beg to remain
Sir
Your most obedient servant
Illegible
27/1/38 President

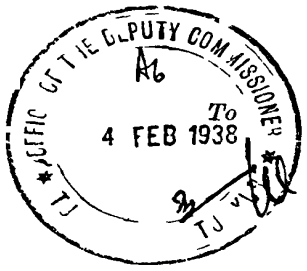
Ac 99/37-38

Incl One

Office of the President Town Municipal Council

Dated Tumkur, the 28th January 1938
2-2-38

From



7302

B Mallappa, Esquire,
~~K.C.NARAYANA SETTY, ESQUIRE~~
President Town Municipal Council
TUMKUR

V Vedavyasacharya, Esquire, B A,
Deputy Commissioner, Tumkur District,
TUMKUR

Sir

With reference to your office No A3 C 2042/37-38 dated 21-1-38 forwarding copy of letter No L 5868-76/M1 73-37-49 dated 10-1-38 from the Secretary to Government, Local Self-Government-Department, re the rate of shop tax prevailing in this Municipality and the basis at which each kind of shop has been classified, I have the honour to forward herewith a copy of the sanctioned By-Laws of the Municipality furnishing the required information as desired

I have the honour to be,
Sir,
Your most obedient servant,

President,
Town Municipal Council,
TUMKUR
28/1/38

D O

Copy
of

SCHEDULE OF RATES

(Sanctioned by Government in their Order No.1339-Ml.69-13-73 dated 11th May 1914)

Sl.No	Names of tax	Class of property liable	Amount for which or rate at which classes liable				
	Achatarfa	Shops ~~and Grd Mardi~~	Description of shops	1st	2nd	3rd	Inter mediate	4th
			Shops(Mardi) where all ~~xxx~~ sorts of articles are sold per shop	30	25	20	15	10
			Shops in which piece goods are sold-per shop	15	12	10		6
			Other shops (per shop)	12	10	7		4

President, I/C
Town Municipal Council,
TUMKUR

Dated 28th January 1938

2-2-38

From:

The President,
Town Municipal Council
Madurai

To,

The Deputy Commissioner
Rc 502/37 Tirunelveli District
No. A3C 2042/37
Dated 23/1/38 Tirunelveli
29

Sir,

With reference to your No A3C 2042/37 dt 21/1/38 regarding the rate of Shop tax in this Municipality, I have the honour to state that no shop tax is being levied in this Municipality

I have the honour to be
Sir
Your Most Obedient
Servant

PK Nagendraiah 27/1/38
for President
Town Municipal Council
Madurai

OFFICE OF THE DEPUTY COMMISSIONER
2 FEB 1938
TIRUNELVELI

45
37 38
Encls

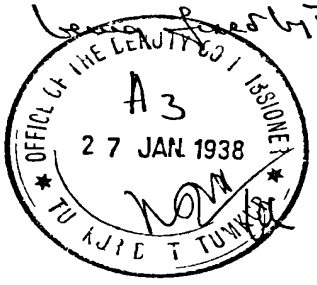
From
The President
M Council
Kovalāgne

To The Deputy Commissioner
Jumkum District
Tumkur

Sir

A3 C

In obedience to your Memo No 2067/37 dated 21 1 38 I beg to submit herewith a statement showing the Taxes levied on shops in the municipality and then Taxes being levied by the Municipal Council wish as per rules



I beg to remain
Sir
Your most Obedient Servant.

SP Gurumurthy
President
M Council
24 1 38

Statement showing the Taxes levied on several Kinds of Shops in the Kovilagam Municipality.

Clothing Shops	Grocery Shops	Other Shops	Remarks
From 6 to 8	From 2 to 4	From 1 to 4	

Sd/- [illegible]
President
In Council
24/1/38

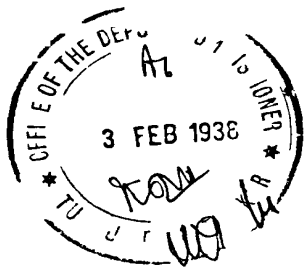
Tuticorin
31/1/38

From

The Municipal Chairman
Tuticorin Municipality.

To

The Deputy Commissioner and
Tuticorin District Magistrate
Tuticorin



Sir,

With reference to your office memo
No A3 C 1042/37, dt 24-1-38 calling
for a report regarding the rates of shop
licence in this municipality, I beg
to submit herewith a statement
(P.T.O)

Statement showing the rate of Shop-tax proposed in the Tiruvelur Municipality
prepared as per DC's memo No Tax C 2042-37 dt 21st Jan 1938

Kind of Shops	Rate	Remarks
Retail Shop	From 1- to Rs 8-00	
Piece goods Shop	1 to Rs 4-00	
Sweat meats	1 to Rs 2-00	
Shops (China goods)	1 to Rs 2-00	
Bonchers Shop	Re 1/-	
Hotel & Coffee clubs	1 to Rs 3-00	
Leather Shop	1 to Rs 3-00	
Toddy Shop	4 Rs 15-00	
Cycle Shop	Rs 2/-	
Arack Shop	1 to Rs 4/-	

Submitted to the Deputy Commissioner Tiruchirapalli
Tiruchirapalli

D. Venkataramaiah
President 29/1/38
Municipal Council
Tiruvelur

Tiruvelur
the 29th Jan 1938

T C. No 86/37-38

ಕುಮಟಾ ತಾಲೂಕಿನ ಹೆಗ್ಗರಣಿ ಗ್ರಾಮದ
ಕೆಳಗಿನಕೇರಿಯಲ್ಲಿ ಸಾರ್ವಜನಿಕ ಪ್ರಯೋಜನಕ್ಕಾಗಿ
ಶಾಲಾಕಟ್ಟಡವನ್ನು ಕಟ್ಟಲು ಪ್ರಸ್ತಾವನೆ
ಕಳುಹಿಸಿದ್ದರ ಬಗ್ಗೆ

ಮೇಲಿನ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ, ಅಂಕೋಲಾ ತಾ
ಲೂಕಿನ ಅಲಗೇರಿ ಗ್ರಾಮದಲ್ಲಿ ಸಾರ್ವಜನಿಕ ಪ್ರಯೋಜನಕ್ಕಾಗಿ
ಒಂದು ಶಾಲಾಕಟ್ಟಡವನ್ನು ಕಟ್ಟಲು ಪ್ರಸ್ತಾವನೆ
ಕಳುಹಿಸಿದ್ದು, ಸದರಿ ಪ್ರಸ್ತಾವನೆಯು ಈ ಕಛೇರಿಯ
ದಿನಾಂಕ 21-1-38 ನೇ ಜ್ಞಾಪನದಲ್ಲಿ (A 3 C 2042-3)
ನಿಮ್ಮ ಸಂಖ್ಯೆಯ ಪತ್ರದಲ್ಲಿ ಸೂಚಿಸಿದಂತೆ ಸದರಿ ಶಾಲಾ
ಕಟ್ಟಡಕ್ಕೆ 3 ನೇ ದೇಣಿಗೆಯನ್ನು ನಿಮ್ಮ ಸಂಘದ ಸ್ವಾ
ಧೀನದಲ್ಲಿರುವ ಹಣದಿಂದ ಭರಿಸಲು ಸಂಘದ ಕಾರ್ಯ
ನಿರ್ವಾಹಕ ಸಮಿತಿಯವರು ಒಪ್ಪಿಗೆ ಕೊಟ್ಟಿರುವ ಬಗ್ಗೆ
ತಿಳಿಸಿದ್ದರಿಂದಲೂ ಸದರಿ ಶಾಲಾಕಟ್ಟಡಕ್ಕೆ ತಗಲುವ
ಖರ್ಚಿನ ಅಂದಾಜನ್ನು ಇಲಾಖೆಗೆ ಕಳುಹಿಸಿರುವುದರಿಂದಲೂ

ಆದ್ದರಿಂದ ಸದರಿ ಶಾಲಾಕಟ್ಟಡಕ್ಕೆ ಸರ್ಕಾರದ
ಮಂಜೂರಾತಿಯನ್ನು ಕೊಡಲಾಗಿದೆ ಎಂದು ತಿಳಿಸಲಾಗಿದೆ.

ಆಜ್ಞೆಯಂತೆ
ಸಹಿ/-
ಸೆಕ್ಷನ್ ಆಫೀಸರ್

CERTIFIED TO BE A TRUE COPY
DEPUTY COMMISSIONER
1 FEB 1938
KARWAR

ಸ 64/37-38
ಸಾಲು

ಕಬ್ಬಿನ ಸಾಲಂಗಡಿ ಪ್ರದೇಶದಲ್ಲಿ ಬೆಳೆಗಳ

Rate of Shop Tax in Sugarcane Area

Schedule B

Kind of Shop	Class of Shop	Rate
ಪಕ್ಕಾ ಕಟ್ಟಡದಲ್ಲಿ ಇರತಕ್ಕದ್ದು	I	8
ಇತರ	II	6
	III	4
	IV	2
	V	1
ಪರವಾನಿಗೆ ಪಡೆಯಬೇಕಾದವು	I	10
	II	8
	III	4
	IV	2

27 1/28

Executive Officer
Bijapur

ఆ.ప 64/37-38
1 బైలాస్

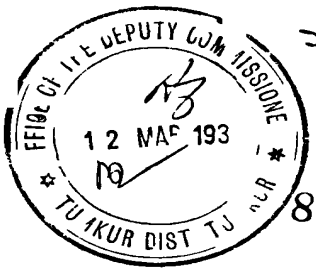
Reference AB C 2042/37 dated 21-1-1938

Subject - Authority for the levy of Shop tax

PS Sanjeevaraya

8494

12/3 President Municipal



SIRA TOWN MUNICIPALITY

—o—

Rules framed under section 46 (1) of the Mysore Municipal Regulation VII of 1906 for the assessment of a tax on profession and arts and callings and on offices and appointments sanctioned as per Government order L 7493 ml 5o 21 189 dated 23rd June 1922

1 In the Rules the word Person shall include a firm company or association

2 Every person who within the ~~Taptur~~ Town exercises any profession art trade or calling or holds any office or appointment bringing him within one or more classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed

3 The Tax shall be payable half yearly in advance in July and January in every year and shall be collected in accordance with the proceedure laid down in chapter VIII of the Municipal Regulation and bye laws framed under 48 (j) there of

4 No person shall be liable to be taxed under these rules in respect of any half year in which he has exercised a profession art trade or calling or held an office or appointment for a period of less than sixty days within the Town

5 The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm company or association or family

6 When a person carries on more than one profession art trade or calling or holds more than one office or appointment whether under the same name or different names the tax shall be calculated on his total annual income or profit from all such sources

7 On or before the 1st January and 1st July every year an assessment list in the form appended shall be prepared The proceedure laid down in section 53 to 60 of the Municipal Regulations regarding the assessment of a rate on buildings and lands shall apply *mutatis mutandis* in respect of assessment of this tax This list will be subject to revision half yearly or yearly as may be decided by the council

8 (1) Any person who had paid the tax for the whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment provided that no remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment has been given to the President of the Municipal council and that no remission or refund

shall take effect for any period previous to the day of the delivery of such notice

(9) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

SCHEDULE III

(SECTION 59 clause X) Tax on arts profession trades or callings

CLASS I

Every person holding any office or appointment public or private or employment in any capacity whose pay salary pension amounts to Rs 2 00/- a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs 2 00 /- a month or upwards

(i) Carrying on business as a company (ii) Abkari renters whole sale and retail traders and manufacturers of every kind contractors ship owners Auctioneers and Co mmission Agents (iii) Bankers Money lenders, money	Yearly Rs 100

changers and pawn brokers

(V) Editors and proprietors of News papers

(V) Dubashes, under writers, brokers and dealers in securities shares of bill of exchange

(Vi) Practising Barristers Advocates High court Vakils, Solicitors, Attorneys, Pleaders and law agents

(Vii) Practising Medical practitioners of all kinds including Hakims and vaidyas

Viii) Dentists and veterinary surgeons

(iX) Architects and Civil engineers

(X) Owners and farmers of markets and toll farmers

(Xi) Keepers of hotels lodging houses boarding house or billiard saloons

(Xii) Builders and surveyors

Xiii) Owners of mills ware houses printing presses oil presses and

Yearly Rs 100

other presses and factories of all kinds

(Xiv) Professional artists photographers actors owners or managers of circus or Theatrical companies, Musicians and dancers

(Xv) Dealers in animals or vehicles and owners or keepers of livery stables or hackney carriages

(Xvi) Artizens

} Yearly Rs 100

CLASS II

Every person described in class I whose pay salary or pension amounts or whose income estimated to amount to Rs 1 500 a month — Rs 75

CLASS III.

Every person described in class I, whose pay salary or pension amounts or whose income is estimated to amount to Rs 1000, a month or upwards — Rs 50

CLASS IV

Every person described in class I,

whose pay salary or pension amounts or whose income is estimated to amount to Rs 500, a month or upwards Rs 25

CLASS V

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 300 a month or upwards Rs 12

CLASS VI

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 200 a month or upwards Rs 8

CLASS VII

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 100 a month or upwards Rs 4

CLASS VIII

Every person described in class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 50 a month or upwards Rs 2

CLASS IX.

Every person described in class I whose pay salary or pension amounts or

whose income is estimated to amount to Rs 30, a month or upwards) Re 1

NOTE The above classification is subject to the following provision namely —

Provision I No owner of cotton shall be placed in any class below class IV

Provision II No whole sale trader ship owners, banker dubash advocate high court vakil solicitors attorneys architect, civil engineer, mill owner or factory owner shall be placed in any class below class V

Provision III No abkari renter (other than a mere liquor shop keeper) editor or proprietor of newspaper under writer broker or other dealer in securities shares or bills of exchange and no 1st grade pleader Medical practioner (other than a hakim or vaidya) dentist or veterinary surgeon shall be placed in any class below class VI.

Provision IV. No boat owners auctioner money lender second grade pleader vakil law agents owner or farmer, keeper of a hotel lodging house boarding house, or billiard saloon and no builder sur

veyor or owner of a warehouse or press (other than a cotton or oil press) shall be placed in any class below class VII

PROFESSIONAL TAX ASSESSMENT LIST

Division

Serial No	Name of party	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment		Remarks
		No	Amount				Class	Amount	Number	

By order,

D C Subbarayappa

for Secretary to Government

Revenue Department

Sira Town Municipality

—— o ——

Bye laws framed by the Sira Town Municipal council under 48 (j) of the Mysore Municipal Regulation for enforcing the supply of information regarding liability to tax on professions arts trades, and callings and offices and appointments sanctioned in Government order No L 7493/ml 55 21 189 dated 23 2 22

I On the requisition of the Municipal council or of such person or persons as may be authorised by them from time to time in this behalf

1 Every person exercising any profession art trade or calling or holding any office or appointment shall whithin 30 days after the receipt of the requisition be bound to furnish a statement under his signature in writing in the form appended to these bye-laws showing his income or profits for the required year or years

11 Every occupier of any building or land within the Town Municipal limits shall furnish within 30 days of the requisition a list in writing containing the names of all persons occupying such building or land and specifying the profession art trade or calling office or appointment of every such person

II (a) Every employer or the head or secretary of any public or private office or of a firm or of a company shall within the 15th July of every year furnish a list in writing of the names of all persons in his employ or in employ of such office firm or company, with a statement of salary or income of each of the same

(b) The above particulars in regard to any incorporated company of which such employer head or the secretary as the case may be is the agent

III Notwithstanding any thing in these bye laws every person commencing to exercise any profession art, trade or calling or to hold any office or appointment in the town Municipal limits who has not been required to furnish a return under bye law I shall within thirty days of so commencing give information of the fact to the President Town Municipal council

IV Every person liable to the tax and who shall change either the designation of his firm or the nature of his profession art trade or calling or office or appointment or his place of business shall within thirty days of such change give intimation thereof to the President Town Municipal council

V The tax shall be payable half yearly in each year in advance in July and January and shall be collected in accordance with the proceedure laid down in chapter VII of the Municipal Regulation

VI Failure to furnish the required information or furnishing information which is untrue shall be punishable with fine which may extend to Rs.50

Sira Town Municipality

True return furnished by _ _ _

4682

Rel 73-37-101-

A L dis
G ...04c/37-38
1 file

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur, the 31st March 1938

Wedav a acharya Esq , B
Deputy Commissioner,
Tumkur District Tumkur

2/o/ P H Krishna Rao, Esq , ,
Secretary to the Govt of More,
L & C Dept , Bangalore

Sir,

With reference to your letter No I 5868-76/ I 73-37-49 dated the 10th January 1938 regarding the rate of shop-tax prevailing in the several Municipalities in the District and the basis on which the classification has been fixed I have, the honor to state that the Presidents of all the Municipalities in the District were consulted in the matter and the replies received from them are enclosed herewith in original

From the replies furnished, it is seen that the levy of shop-tax is not prevailing in Sira, Kunigal and Madhugiri Municipalities and that it is in force only in the remaining seven Municipalities in the District The rates of levy of this tax are also furnished in the last enclosure to the replies of the Presidents concerned From these statements, it is observed that the maximum levy of Rs 20/- per annum is on Bundies in Tumkur Town and the minimum does not fall below Re 1/- on any kind of shop in any of the Municipalities in the District where the levy is in force No information has been furnished concerning the exact basis for classification of the shops for levy of this tax

I have the honor to be,
Sir,
Your most obedient servant,

Wedavyacharya
Deputy Commissioner,
Tumkur District
31/3/38

AD 31/3

Town Municipal Council,

Tiptur, dated, 24-1-1938

No HC 26/37-38

From

Thr president Town Municipal Council,

Tiptur

To

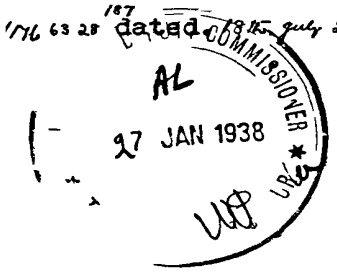
The Deputy Commissioner

Tumkur District,

Tumkur

Sir,

With reference to your letter No A,C 2042/37 dated 21-1-38 requesting to furnish the rate of shop tax prevailing in this municipality etc, I beg to submit herewit the extract of the byelaws connected with the rate of shop taxes etc, duly sanctioned by Government in their order No C 1716 63 28 dated 29 July 1937



I beg to remain,

Sir,

Your most obedient servant,

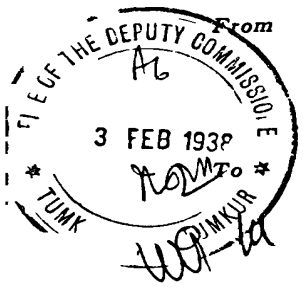
President

al e of Tax or rate	Class of property liable	mount for which or rate at which classes are liable	Exemptions	Time at which taxes payble
mohatar-fa	Shops	mandi Classes 1st 2nd 3rd Rs 20 15 10/- per year (2) Shops (other-than piece goods) Rs 12, 10, 8, 6, 4, 2,/ per year (3) Piece goods Shops Rs 15, 12, 10, 8, 6, 4,/ per year (4) Factories where goods are manu-facured and sold Rs 10, 8, 6, 4,/- per year	Do	Do

Extract

No H C 97/3738
on one

OFFICE OF THE PRESIDENT
TOWN MUNICIPAL COUNCIL
Dated Gubbi 31-1-1938



THE PRESIDENT
TOWN MUNICIPAL COUNCIL
GUBBI

The Deputy Commissioner,
Tumkur District
Tumkur

SIR

With reference to your memo No A 3 C 2048/37 38 dated 21 1-38 calling for the information regarding the shop tax prevailing in this municipality etc, I beg to state that it is seen from the Demand registers available in this office that the Shop tax was being levied even prior to 1916 17 and the rate seems to have been fixed arbitrarily as there are no records to show on what bases the rates have been levied A Statement Showing the rates prevailing under this tax Showing both minimum and maximum is herewith Submitted for Kind perusal

I beg to remain
Sir,
Your most obedient Servant

Chamarasaamy.
President
Town Municipal Council
Gubbi

[illegible] ment showing the [illegible] rate on which the Shop tax [illegible] ment in the [illegible] by the Town Municipality

"Rate of tax

	Kind of Trade	Minimum	Maximum
	Mundy (Commission	Rs 6/	Rs 15/
	Iron Shop	Rs 6/-	8/-
3	Boosa Shop	3/-	6/
4	Piecegoods	3/	8/
5	Hotel	2/	8/
6	Provision Shop (Grain)	2/	4/-
7	Sweetmeat	2/	4/-
8	Vegetable Shop	1/	2/

[illegible]
President
Town Municipal Council
Tuticorin

4683
Jul - 73-37-102

Office of the Deputy Commissioner,
Shimoga District

No M 3 C 1158/37-38
Encl 10 reports

Dated Shimoga 30th March 1938

From

M Seshadri Esq M A
Deputy Commissioner,
Shimoga District

To

P H Krishna Rao Esq M A,
Secretary to the Government of Mysore,
Local Self Government Department,
Bangalore

Sir,

In continuation of this office No M 3 C 1158/37-38 dated 2nd March 1938 re the rate of Shop-Tax prevailing in the several Town and Minor Municipalities in this District I have the honour to enclose herewith the reports received from the marginally noted Town and Minor Municipal Councils furnishing the required information The reports in respect of Tirthahalli and Hosanagar have not yet been received and they have again been reminded to-day The same will be forwarded to you as soon as they are received in the office

	Town Municipalities
1	Shimoga
2	Sagar
3	Shikarpura
	Minor Municipalities
4	Shiralkoppa
5	Honnali
6	Nyamathi
7	Kumsi
8	Sorab
9	Channagiri
10	Bhadravathi

I have the honour to be
Sir
Your most obedient servant

M Seshadri
Deputy Commissioner,
Shimoga District.

C 59/37-38

Office of the President,
Town Municipal Council,
Chirala, dated 6th March 1938
12

For
The President,
Town Municipal Council,
CHIRALA

To
The Executive Commissioner,
CHIRALA

Sir,

DEPUTY COMMISSIONER 15603 CHINGLEPUT

With reference to your letter No. 38/C.T.&S.37-38 dated [illegible] I request to furnish information regarding [illegible] the Town Municipality, I have the honour to forward herein the existing rate schedule of house and profession-tax rates [illegible]

I have the honour to be,
Sir,
Your most obedient servant,

M Hanumaiah
President,
Town Municipal Council,
Chirala

Name of Tax	Class of Property liable	Description of property liable	Amount of which or rate of which class is liable	Exemption	Time at which Taxes payable
Village Professions and callings taxes	Thatched huts	Description of property liable Unfinished houses Finished houses Flecked stone walled houses Other houses Stone walled houses Cocoanut trees Palmyra trees	5 -8/- 8/- 4/- 10/- 5/- 6/- 4/-		Interest will be charged for delayed payments after January every year

NO C103
1 57-8

OFFICE OF THE PRESIDENT
SAGAR TOWN MUNICIPAL COUNCIL
Sagar Dated the 28th February 1938

To

The Deputy Commissioner
Shimoga District
Shimoga

Sir

With reference to your memo no MS 273 C 1158 dated 24 1 1938, forwarding copy of letter no L 5868 76/MT, 73-37 49, dated 10th January 1938 from the Secretary L S G Department to you and calling for information regarding the rate of shop tax levied on various classes of shops and the basis of such classification I have the honour to state that the rate of shop tax levied in the Municipality ranges from one Rupee to Rs 20/ which is the maximum shop tax levied here the actual amount of tax levied on any particular shop or class of shops has been fixed after due deliberation by the Council following as far as possible the classification given

given in Schedule I to the Town Municipalities Act of 1933 Hotels are taxed upto Rs five Shops dealing in greens and Vegetables one and two rupees and cloth merchants between Rs two and Rupees twelve

I have the honour to be
Sir
Your most obedient Servant
H. Swaminathy
L Pres'dent

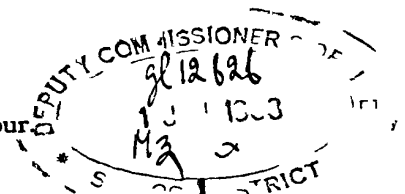
M C 29
37-38

TOWN MUNICIPAL OFFICE
SHIKARPUR

Dated 28-1- 1938

From

The President
Municipal Council
Shikarpur



To

The Deputy Commissioner
Shimoga (District Shimoga)

Sir

With reference to your order No 3 273 C 1158/37 38 dated 26th January 1938 I beg to report that the taxes on shops are levied in Shikarpur Town Municipality as per schedule rates of the Town Municipal Regulation of 1933 and a statement is herewith submitted for your kind perusal

I beg to remain
Yours obediently
Shikarpur

Chairman
President

Statement showing the existing rates of taxes on shops in Shikarpur town Municipality

Sr. No.	Name of Municipality	Name of the kind of Shop	Rate per unit of Shop	III class shop	IV class shop	V class shop	VI shop	Remarks
1	Shikarpur town Municipality	-	-	From Rs 10/- to 20/-	From Rs 4/- to 10/-	Rs 2/- to Rs 4/-	Rs 2/-	

Shikarpur
Municipality
28/1/32

ಸಿ/37-38

ಅಧ್ಯಕ್ಷರು ಪೌರಾಯುಕ್ತರವರಿಗೆ ಸಲ್ಲಿಸಿದ

ಪತ್ರದ ನಮೂನೆ-

ಸ್ವೀಕೃತಿ ಅಭಿಪ್ರಾಯಕ್ಕೆ ಲಿಖಿತವಾದ ಅರ್ಜಿಯನ್ನು

ಈ ಪತ್ರಿಕೆಯ ಮುಖಾಂತರ ಈ ಮೂಲಕ ತಿಳಿಸಲಾಗಿದೆ

ಮೇಲಿನ ಸೆ ರ ಪೌರಾಯುಕ್ತರವರ ಪತ್ರಾಂಕ ಸಂಖ್ಯೆ

ಮೂಲ ಪತ್ರ ದಿನಾಂಕ ಸಂ ಕೆ೧೩ ಇ೧೧೫೪/೩೭-೩೪

ದಿ ೨೬-1-೧೯೩೪ ಈ ದಿನ ಪೌರಾಯುಕ್ತರವರಿಗೆ ಲಭ್ಯವಾಗಿದೆ

ಮೂಲ ಪತ್ರದ ಈ ಅರ್ಜಿಯ ಪ್ರಾಮುಖ್ಯತೆ ಅಭಿಪ್ರಾಯ

ಅರ್ಜಿ ಪತ್ರವನ್ನು ಪರಿಶೀಲಿಸಿ ಅಭಿಪ್ರಾಯ

ಸಲ್ಲಿಸಲು ಕೋರಿದೆ

ಸಹಿ/-

ಅಧ್ಯಕ್ಷರು

ನಗರಸಭೆ

30/4/38

[redacted] rates of Shop tax was [redacted] by the [redacted] Municipality under [redacted] No. B dt 18-7-1932

Items	Rate per year		
I Shops —		Rs	
(1) Wholesale shops (mandy for each shop per year)	1st Class —	25-0-0	
	2nd	20-0-0	
	3rd	15-0-0	
	4th	10-0-0	
(2) Other shops (for each shop per year)	1st	25-0-0	
	2nd	20-0-0	
	3rd	15-0-0	
	4th	10-0-0	
	5th	6-0-0	
	6th	4-0-0	
	7th	2-0-0	
	8th	1-0-0	
II Other places where business or profession is carried on for purposes of profit (for each place per year)	1st	25-0-0	
	2nd	20-0-0	
	3rd	15-0-0	
	4th	10-0-0	
	5th	6-0-0	
	6th	4-0-0	
	7th	2-0-0	
	8th	1-0-0	

20/1/38

Yours obedt
Municipal Council
Shirahatti

From

The President
Municipal Council
Nyamati

To.

The Deputy-Commissioner
Shimoga District
Shimoga

DEPUTY COMMISSIONER'S OFFICE
Dl/1407
22 FEB 1938

No 227/37 38
Date 19/2/38 encl one Statement

Sir

With reference to memo no M 3 273-C 1158/37 38 dated 24th January 1938 regarding the rate of Shop tax prevailing in the Municipality I beg to enclose herein a Statement of Shop taxes to be levied in the Municipality - as fixed by the Municipal Council in their meeting held on 28 4 36

I beg to remain
Sir
Your most obedient Servant

President
Municipal Council Nyamati

M 69/37-38

The Deputy Commissioner,
Shimoga District.

Sir,

With reference to correspondence ending with your letter No M3 - C 1158/37-38 dated 11 3 38 re the rate of shop tax prevailing in this Minor Municipality, I beg to state that it is seen from the Demand Register of the Municipality that the, marginally noted rates ~~are~~ of shop tax are being levied in this Minor Municipality

× Rs 8, 6, 4, 3, 2 & 1 ×

I beg to remain
Sir,
Your most obedient servant
H K Shantaveerappa
President,
Minor Municipal Council
Kumsi

Kumsi
17 3 38

DEPUTY COMMISSIONER'S OFFICE
M3
18 MAR 1938
SHIMOGA DISTRICT

Schedule III Maximum rates of Taxes, Profession, and Places on the Profession is taken to be Proposed by the Municipal Council Nyahuli to be given effect from 1-7-36

	Details	Per	Existing rates	Rates proposed by the Council to be given effect from 1-7-36	Remarks
1	Whole sale Shops - (Hundy &c)				
	I St class	Per / Car Per Shop -	25 -	25 -	
	II nd class	"	20	20	
	III rd class	"	15 -	15 -	
	IV th class	"	10	10	
2	Other Shops				
	I St class	"	25	25	
	II nd class		20	20	
	III rd class	"	15	15	
	IV th class	"	10	10 -	
	V th class	"	6	6	
	VI th class	"	4 -	4	
	VII th class	"	2 - -	2	
	VIII th class	"	1 - -	1	
3	Other Places where business or Games are for Purposes of Profit				
	I St class		25 -	25	
	II nd class	"	20 -	20	
	III rd class	"	15 -	15	
	IV th class	"	10 - -	10 -	
	V th class	"	6	6 -	
	VI th class	"	4	4 -	
	VII th class	"	2 -	2	
	VIII th class	"	1	1	

True Copy
President 18/2/38
to Municipal Council Nyahuli

(Sd) R Puttanadaiah
President

ಶಿವಮೊಗ್ಗ ಜಿಲ್ಲೆಯಲ್ಲಿ ಸಾಗುವಳಿ ಚೀಟಿಗಳನ್ನು ಪಡೆದಿರುವ ಕುಟುಂಬಗಳ ವಿವರ

1937-38ನೆ ಸಾಲಿಗೆ

ಎಕರೆ	ಕುಟುಂಬಗಳು	ಸಾಗುವಳಿಯಲ್ಲಿರುವ ಎಕರೆಗಳು	
1-0	4	4	
2½-0	11	22	
3-0	6	18	
4-0	8	32	
5-0	5	25	
6-0	7	42	
7-0	1	7	
8-0	7	56	
9-0	1	9	
10-0	3	30	
12-0	2	24	
15-0	1	15	
Total	56	284	

DEPUTY COMMISSIONER
17 MAR 1938
SHIMOGA DISTRICT

Ref 11454/37-8
Submitted to the Deputy Commissioner Shimoga dist

Submitted with reference to No. A3 C 11458/37-38 dated 11th March 1938

14 3 38

Superintendent & President
Sahakara Mandali

ಇ 196ನೇ
ಪುಟ 1

ಶ್ರೀ ಕರ್ನಾಟಕ ಪ್ರಾಂತ್ಯದ ಉತ್ತರ ಕನ್ನಡ ಜಿಲ್ಲೆಯ ಅಂಕೋಲಾ ತಾಲೂಕಿನ ಬಾಡ ಗ್ರಾಮದ ಸಾಹುಕಾರ ಶಿವರಾಮ ಶೆಣೈ ಇವರ ಮಗ ಚಿರಂಜೀವಿ ಸುಬ್ರಾಯ ಶೆಣೈ ಇವನಿಗೆ ಆಶೀರ್ವಾದ ಪೂರ್ವಕವಾಗಿ ಬರೆದ ಪತ್ರ —

ಚಿರಂಜೀವಿ ಸುಬ್ರಾಯ ಶೆಣೈ ಇವನಿಗೆ ಅನೇಕ ಆಶೀರ್ವಾದಗಳು —

ಇಲ್ಲಿ ಕ್ಷೇಮವಿದ್ದು ಅಲ್ಲಿ ಕ್ಷೇಮವಿರಲಿ ಎಂದು ಹಾರೈಸುತ್ತೇವೆ. ನಿನ್ನ ಪತ್ರ ಸಂ 3 ಇ.1158/3738 ನೇದು ಕುಂಕೋಲಿಗೆ ಬಂದು ತಲುಪಿದ ದಿನಾಂಕ 11-3-38 ನೇದು ಕುಂಕೋಲಿಗೆ ಬಂದು ತಲುಪಿದ ದಿನಾಂಕ ಓದಿ ಸಮಾಚಾರ ತಿಳಿದುಕೊಂಡೆವು. ನೀನು ಬರೆದ ಪತ್ರದಲ್ಲಿ ಬರೆದಂತೆ ಮಾಡಿದರೆ ಒಳ್ಳೆಯದು. ಆದರೆ ಈಗ ಸಮಯ ಸರಿಯಾಗಿಲ್ಲ. ಆದ್ದರಿಂದ ಸ್ವಲ್ಪ ದಿವಸ ಕಾಲ ಕಳೆದು ಮಾಡಿದರೆ ಒಳ್ಳೆಯದು. ಇದು ನಮ್ಮ ಅಭಿಪ್ರಾಯ. ಇನ್ನು ಹೆಚ್ಚಿಗೆ ಏನು ಬರೆಯಲಿ. ಇಂತಿ ನಿನ್ನ ಹಿತೈಷಿಗಳು

ಜಿ. ಕೃಷ್ಣಾನಂದ
President
Chamagire Sahukary

ದಿನಾಂಕ 15-3-38

ಚಾಮಗಿರಿ ಸಾಹುಕಾರಿ

COMMISSIONER'S OFFICE
4/15 S-8
19 MAR 1938
M3
UK DIST CT

Statement Showing the rates of Shop tax prevailing in the Chamaguru muppty—

No	Items — Shop tax	per	rate in the muppty — from	to	remarks
1	mandi — where all sorts of articles are sold —	per Shop	10-0-0	12-0-0	Taxes are being levied on income according to the Schedule III of the Muppt taxation regulation as per current resolution
2	piece goods Shops	— do —	3-0-0	12-0-0	
3	other Shops —	— do —	1-0-0	4-0-0	
4	oil mill tax	—	—	—	

Sd/ K. Kumaravel
President
Chamaguru muppty

Dt 15-3-38

Ag 19-37

To

Sir,

I beg to submit herewith the following list of candidates for the Agricultural Show to be held at Shimoga on the 29th March 1938 and request that the necessary arrangements may be made for the exhibition of the articles sent by them.

(1)	Number of exhibitors	1-0-0
(2)	Do Individuals	2-0-0
(3)	Number of articles sent by exhibitors	(a) 5-0-0
		(b) 6-0-0
(4)	Number of articles sent by individuals	(a) 5-0-0
		(b) 6-0-0
(5)	Total number of articles	10-0-0

Yours faithfully,

Sd/- President

21.3.38

DEPUTY COMMISSIONER'S OFFICE
28 MAR 1938
SHIMOGA DISTRICT

Letter No,L 5868-76/Ml.73-37-49 dated 10th Janua ry 1938 from the Local Self Government Secretary to Government, to the Deputy Commissioner, Shimoga district.

I am directed to request you to be so good as to furnish information regarding the rate of shop-tax prevailing in the several Town and Minor Municipalities in your district, where such a levy has been sanctioned and on what basis the classification of each kind of shop has been fixed.

The favour of an early reply is requested.

No M3 273-C 1[illegible]/37-38 Shimoga, dated, 24th January 1938.

Copy of the above is forwarded to the Presidents of Municipalities for information - the information called for should be furnished within one week

For Deputy Commissioner,
Shimoga District

4805

OFFICE OF THE DEPUTY COMMISSIONER
MYSORE DISTRICT

No D3 3095/37-38
Encl 4 Statements

Dated Mysore the 7th April 1938

Ord 73-37-104

FROM M G MEHKRI ESQ B A LL B ~~T G RAMA IYER, ESQ, B A~~
Deputy Commissioner Mysore District

SECY LOCAL SELF GOVT OF M...E

Further report

TO

2/9/38 H KRISHNA RAO, Esq , B A ,
Secretary to the Government of Mysore,
LOCAL SELF GOVERNMENT DEPARTMENT, Bangalore

SIR

Subject Information regarding the rate shop tax prevailing in the several Minor and Town Municipalities in the District

With reference to your letter No L 7988-93/M1 dated 28-3-1938, re the above, I have the honour to state that Statistics in respect of all the Municipalities in the District except Nanjangud, Bannur, Hugur, Talkad Belakavadi and Krishnarajanagar Municipalities were submitted to Government with this letter No D3 3095/37-38 dated 22-2-1938 I have however sent copies of statements for ready reference

I have the honour to be,
Sir,
Your most obedient servant,
T N Subba Rao
For Deputy Commissioner,
Mysore District
(Absent from station)

7/4/38

SI

Subject for Perusal. A Reminder will be sent by the 20th of this month regarding Municipalities for which information has not yet been received

Statement showing the rate of shop tax in Malavalli Town Municipality

Mysore District

No	Particulars of shops	Classification	Rate of shop tax etc	Remarks
		Class	Rs	
1	Retail shop	1st "	12	Sanctioned in Government Order No L 6715-6/47-34-43 dated 26/29-3-1935
		2nd "	6	
		3rd "	4	
2	Cloth shop	1st "	10	
		2nd "	6	
		3rd "	4	
3	Hotels	1st "	8	
		2nd "	6	
4	Sweetmeat shop	1st "	4	
		2nd "	2	
5	Beedi and other petty shops	1st "	4	
		2nd "	2	
6	Smithy	1st "	6	
		2nd "	4	
		3rd "	2	
7	Flour Mills	-	10	
8	Rice Mill	-	30	
9	Toddy shop	-	25	
10	Arack shop	-	10	
11	Ganja and Opium shops	-	8	
12	Oil Mill	-	2	

Y S K

Deputy Commissioner,
Mysore District

7.4.38

Statement showing the rate of shop-tax in Chamarajanagar Town Municipality, Mysore District

No	Particulars of shop	Rate of shop-tax		Remarks
		Minimum	Maximum	
		Rs	Rs	
1	Landi	20	25	
2	Piece goods	4	12	Sanctioned in G O No L 2341-11 69-13-10 dated 2-9-1914
3	Petty shop	2	10	
4	Toddy shop	-	12	
5	Arack shop	-	4	
6	Banks	2	20	
7	Rice Mills	-	10	
8	Printing press	-	2	
9	Hotels	2	4	

for Deputy Commissioner,
Mysore District

7/4/30

Y S K

Statement showing the rate of shop tax in Punsur Town Municipality, Mysore District

	Items	Sort (Class) 1st	2nd	3rd	4th	5th	6th	Remarks
		Rs	Rs	P	P	Rs	Rs	
1	Shops for each shop per year	30	25	20	10	4	2	Sanctioned in Government Order No No L 9017-18/M1 63-36-83 dated 24-6-1937
2	Other places where business or profession is carried for purposes of profit for each shop per year	30	25	20	10	4	2	

Deputy Commissioner,
Mysore District

YSK

As per Schedule
III App I of M
A 1 (Rule 39A)

This has been converted into a Town Municipality with effect from 1st July 1937 Bye-laws are now under preparation

---

YSK

Deputy Commissioner,
Mysore District

Statement showing the rate of shop tax prevailing in the town and minor municipalities in the Mysore District

No	Name of Municipality	Whole sale shops (Mandi)				Other shops						Piece goods				Factories			Other places where business or profession is carried on for purposes of profit								Remarks
		Class				Class						Class				Class			Class								
		1st	2nd	3rd	4th	1st	2nd	3rd	4th	5th	6th	7	8	1	2	3	4	1	2	3	1	2	3	4	5	6	7	8	
1	Seringapatam	20	15	10	7	15	10	8	6	4	1	-	-	8	6	4	-	10	8	6	-	-	-	-	-	-	-	-	Rules sanctioned in G O 2130/ML 69-13-98 dated 27-8-14
2	Mandya	20	15	10	5	10	8	6	4	-	-	-	-	10	8	6	4	6	4	-	-	-	-	-	-	-	-	-	G O No 2129 Ml 69-13-97 dated 27-8-1914.
3	Krishnarajapet	25	20	15	10	25	20	15	10	6	4	2	1	-	-	-	-	-	-	-	25	20	15	10	6	4	2	1	
4	Saragur	-	-	-	10	-	-	15	10	6	4	2	1	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	
5	Maddur	25	20	15	10	25	20	15	10	6	4	2	1	-	-	-	-	-	-	-	25	20	15	10	6	4	2	1	These taxes are being levied subject to the maximum rates specified in the schedule of the rates relating to taxation in Minor municipalities issued in Government Notification No L 6125-ML 160-34-4 dated 12-2-1936
6	Gundlupet *	-	-	10	6	24	20	15	10	6	4	2	1	-	-	-	-	-	-	-	-	-	15	10	6	4	2	-	
7	Nagamangala	25	20	15	10	25	20	16	10	6	4	2	1	-	-	-	-	-	-	-	25	20	15	10	6	4	2	1	
8	Frenchrocks	-	-	-	-	-	20	15	-	6	4	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Ramasamudra	-	-	-	-	-	-	-	-	6	4	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Agara-mamballi	-	-	-	-	-	-	-	-	-	4	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	T Narasipur	-	-	-	-	-	-	-	7	6	4	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Periyapatna	-	12	-	-	-	-	-	-	6	4	2	1	-	-	-	-	-	-	-	-	10	8	4	3	2	1		
13	Melkote	-	-	-	-	-	-	-	-	6	4	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Heggadadevankote	-	-	-	-	-	-	-	-	6	4	2	-	-	-	-	4	-	-	-	-	-	-	10	-	-	-	-	
15	Yelandur	-	-	-	-	-	-	-	10	6	4	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

4808

No L Dis C 2892/37-38
Cover 2

OFFICE OF THE DEPUTY COMMISSIONER
HASSAN DISTRICT

Dated Hassan the 6th April *1938*

Jud 73-37 — 105

From :
T Ramaiya, Esq , B A (Hons)
Deputy Commissioner Hassan District

Copy B

To

P H Krishna Rao, Esq , M A ,
Secretary to Government, Local Self Government
Department, Bangalore

Sir

With reference to your letter No L 7988-93/M 1 dated the 28th March 1938, calling for information re the rate of shop tax prevailing in the several Town and Minor Municipalities of this District, I have the honour to invite your kind reference to this office letter No L Dis C 2029-37 dated 8th March 1938, furnishing the information required Copies of the above letter and its enclosure are herewith sent for ready reference

I have the honour to be,
Sir,
our most obedient ser ant,

Deputy Commissioner,
Hassan District

pvg

Sent for perusal Information with regard to the remaining Municipalities will be awaited

2
11/4/-

11/4/38

8
11/4

Duplicate

Letter No L Dis C 2029/37-38 dated 4th March 1938 from the Deputy Commissioner, Hassan District to the Secretary to Government, Local Self Government Department, Bangalore

======

With reference to your letter No L 5065-76/M1 73-37-49 dated the 10th January 1938, requesting me to furnish information re the rate of shop tax prevailing in the several Town and Minor Municipalities of this District and the baxsis on which the classification of each kind of shop has been fixed, I have the honour to forward herewith a statement showing the rates of shop tax prevailing in each Municipality in this District, and to state as follows -

2 The President, Hassan Town Municipal Council has reported that the levy of the tax has been sanctioned in G O No M 2432-3/ M1 62-30-14 dated 3-10-35 and that the Taxation Committee of the Munxicipal Council will, on receiving the accounts of each shop-keeper, examine the same and classify them, according to the amount of business transacted by them The Presidentx of the Arsikere Municipal Council has reported that the shops are classified according to the amount of capital invested, while the President, Harnahalli Municipal Council has reported that the shops are classified according to the income of the assessee The President, Banavar Municipal Council has reported that the capital invested and the volume of business are taken into consideration while classifyin the shops The Presidents of the Chennarayapatna, Nonanur and Sravanabelagola Municipal Councils xxx xx have reported that the volume of business is taken into consideration while fixing the tax The Presidents of the remaining Municipal Councils have not reported on this point

3 Itx may thus be seen that there is no uniformity either in the classification of the shops or the basis for such classifcation

---

Copy

Deput Commissioner,
Hassan District

IX	Arsikere Minor	No fixed schedule Tax is levied as per Council resolution in each case			
X	Honnavar "	1st Class	₹ 20/-	5th Class	₹ 4/-
		2nd "	" 15/-	6th "	₹ 2/-
		3rd "	" 10/-	7th "	₹ 1/-
		4th "	" 6/-		
XI	Banavar "	1st Class	₹ 18/-	5th Class	₹ 8/-
		2nd "	₹ 15/-	6th "	₹ 6/-
		3rd "	₹ 12/-	7th "	₹ 5/-
		4th "	₹ 10/-	8th "	₹ 4/-
				9th "	₹ 3/-
				10th "	₹ 2/-
				11th "	Re 1/-
XII	Belur Minor.	No fixed scale	It is reported that shop tax is levied according to the volume of business carried on by the shop-keepers		

Deputy Commissioner,
Hassan District

Duplicate

Statement showing the rates of shop tax levied in the several Municipalities of the Hassan District.

I Hassan Town.

Ist kind	₹ 30/-	Vth kind	₹ 10/-
IInd "	₹ 25/-	VIth "	₹ 8/-
IIIrd "	₹ 20/-	VIIth "	₹ 6/-
IVth "	₹ 15/-	VIIIth "	₹ 4/-
		IXth "	₹ 2/-

II Sakleshpur Town — do — do

III Holenarsipur Town

Kind	I Class ₹	II Class ₹	III Class ₹	IV Class ₹	V Class ₹	VI Class ₹	VII Class. ₹
Mandi	20/-	15/-	10/-	7/-	-	-	-
Other shops	15/-	10/-	8/-	6/-	4/-	2/-	1/-
China cloth shops	8/-	6/-	4/-	-	-	-	-
Mills	6/-	4/-	-	-	-	-	-
Workshops	10/-	8/-	6/-	4/-	2/-	-	-

IV. Arsikere Town

I Class	₹ 15/-	V Class	₹ 8/-
II "	" 12/-	VI "	₹ 6/-
III "	" 10/-	VII "	₹ 4/-
IV "	" 8/-	VIII "	₹ 3/-
		IX "	₹ 2/-

V Alur Minor.

1	Mandi where all kinds of articles are sold	₹ 12/-
2	Shops where piece goods are sold	" 4/-
3	Other shops	" 2/-

VI Harnanalli Minor — From Re 1/- to ₹ 6/- on the basis of the income of the assessee

VII Channarayapatna Minor — From ₹2/- to ₹12/- on the basis of this capital invested

VIII Sravanabelagola

Cloth shop	₹ 4/-
Mandi	₹ 6/-
Other shops	₹ 2/-

4825

Rel 73-37-115

Immediate

No L Dis A5 C 2336
37-38

Enc one Statement

Office of the Deputy Commissioner,
Kolar District,

Dated, Kolar, the 9th April 1938

From

J Appaji Gowda, Esq , B A (Hons) ,
Deputy Commissioner, Kolar District,
K O L A R

To

P H Krishna Rao, Esq , M A ,
Secretary to Government of Mysore,
Local Self-Government Department,
B A N G A L O R E

Sir,

With reference to your letter No L 7888-93/M1 dated 28th March 1938 regarding the rate of shop tax prevailing in the several town and minor Municipalities in Kolar District, I have the honour to state that information in respect of seven Municipalities has been already furnished in this Office letter of even Number dated 10th March 1938 A statement furnishing information in respect of the remaining four Municipalities is herein enclosed for kind perusal

I have the honour to be,
Sir,
Your most obedient servant,

DEPUTY COMMISSIONER,
KOLAR DISTRICT

DA

Statement showing the rates of Shops Tax prevailing in several Municipalities of Kolar District

Serial No.	Name of Municipality	Nature of Shop	Rate						Remarks
			1st	2nd	3rd	4th	5th	6th	
1	Bowringpet	Cloth Shops	30	20	20	10	4	2	The rates were sanctioned by Government in
"		other Shops	30	25	20	10	4	2	their order No L 6376/ML 84-25-82 dated 7 4 1926
2	Robertsonpet	Cloth Shop (1st class)	Rs 10/-						
		Mundy Shops	Rs 8/-						
		perfumery Shops – Cloth Shop (II class) Jewellery and Sundry Shops –	Rs 6/-						"
			Rs 4 & 2/-						
3	Gudivanda	Shops	Rs 2/- to Rs 4/-						The tax is levied according to sales in each shop
4	Malur								It is reported that Profession tax is levied in the Municipality

Deputy Commissioner
Kolar District

9/4/28

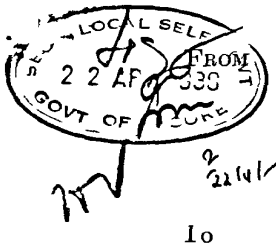
5010
2.

OFFICE OF THE DEPUTY COMMISSIONER
BANGALORE DISTRICT

Dated Bangalore the 19th April *193* 8.

GM 73-37-116

All communications should be addressed to the Deputy Commissioner, Bangalore District, and not to any person by name.
Please quote
No L.C2 2378/37-38
For One
Tl Add — DEPCOM
P tB N 34



H V Ramasvami, Esq , M A , B L ,
Deputy Commissioner
Bangalore District

To

P H Krishna Rao, Esq , M A ,
Secretary to the Government of Mysore,
L S G Department,
Bangalore

Sir

Subject —

With reference to your letter No L 5868-76/Ma 73-37-49 dated 10-1-1938 regarding the rate of shop tax prevailing in the several Town and Minor Municipalities and the basis on which the classification of each kind of shop has been fixed, I have the honour to forward herewith a statement furnishing the required information

None of the Presidants have been able to say definitely the basis on which the classification of each kind of shop has been fixed

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District

Statement showing the rate of shop tax in several Municipalities

Classification of shops	Rate of shop tax	Basis on which the tax is fixed
		Kanakanhalli
1st Class	Rs 30/-	These rates are being levied as per bye-laws sanctioned in G O No 6265/M1 41-30-106 dated 30-1-31
IInd	25/-	
IIIrd "	20/-	
IVth "	10/-	
Vth "	4/-	
VIth "	2/-	
		Tyamagondlu
1st "	From Rs 20 to Rs 2	The tax is levied on the value of the articles sold in different shops and it ranges from Rs 20/- to Rs 2/-
IInd	From 15 to 2	
IIIrd	10 to 3	
IVth	Rs 6 to Rs 2/-	
		Vadigenahalli
1 Vacant shop	Rs 2/-	Tax is levied on the basis of the kinds of articles stocked and sold in the shop
2 Shops	4/-	
3 Piece goods shop	6/-	
4 Jewellery	6/-	
5 Mutton shop	3/-	
		Closepet
Cloth shop	Rs 8/-	The classification is generally made on the nature of and outturn of each shop which will be judged by the Council while the same is fixed
Other shops		
I	6/-	
II	4/-	
III	3/-	
IV	2/-	
		Channapatna
1st Class	Rs 30/-	The shops have been divided into 6 classes as per schedule VI of the Town Municipal Act and the tax fixed on the basis of the profit of each shop
2nd	25/-	
3rd	20/-	
4th	10/-	
5th	4/-	
6th	2/-	
		Anekal Municipality
I Class	Rs 6/-	The shop tax has been fixed on the kinds of articles that are sold but not on the value of the articles sold
II	Rs 4/-	
III	Rs 2/-	
		Nelamangala
I Vacant shop	Rs 2-8-0	The basis on which shop tax is levied is the extent of business carried on
II Other shop	Rs 3/- to 12/-	
		Sarjapur
I Vacant shop	Rs 2/-	The shops have been divided into different classes and the tax is levied on the kinds of articles that are sold
II Other shops	Rs 3/- to Rs 12/-	

Devanahalli

1 Grain & other shops	From Rs 2/- to Rs 6/-	)	The shops have been divided into classes according to the turn over of the commodities and tax levied is as per prescribed rat
2 Cloth shop	From Rs 2/- to Rs 6/-	)	

M a g a d i

I Class	Rs 10/-	)	The shops have been divided into different classes and the rate levied is on the basis of their turned out in each shop
II	Rs 8/-	)	
III	Rs 6/-	)	
IV	Rs 4/-	)	
V	Rs 2/-	)	

Yelahanka

1) Wholesale shops

II Class	Rs 20/-	)	The basis of taxation is on the turn over of the business in each kind of shop
III Class	Rs 15/-	)	
IV Class	Rs 10/-	)	

2) Other shops

Classes I to VII Rates as per Schedule III of the Rules of Taxation in Minor Municipality)

Dodballapur

1) Cloth shop from Rs 4/- to 10/-) The tax is levied under the old
2) Other shops from Rs 2/- to 6/-) Mohatarfa Rules

Hoskote

Chillare Angadi	from Rs 3/- to Rs 4/-	per yr
Javali Angadi	4/- to 10/-	-do-
Mutton Stalls	4/-	-do-
Cloth mills with power looms	20/-	-do-
Flour and Rice mills	Rs 6, 8, 10 and 20	-do-
Flour and rice mill worked out by oil engine	Rs 8/-	-do-
Pottery, ovens, Lime Kiln	2/-	-do-
Bakery	3/-	The tax is levied as per schedule IIIof t Rules of taxation in Minor Municipalities
Cycle shop	4/-	
Tailor's shop	3/-	
Fuel depot	3/-	
Oil mongers	4/-	
Godowns	4/- Rs 6/-	
Fertilizer depot	4/-	
Blacksmithy	4/-	
Vacant shops	2/-	
Leather shop	4/-	
Hotels	4/-	
Petty hops	2/-	
Dhobies laundry	3/-	
Cop Society	10/-	
Arrack shop	7/-	
Beedi factory	4/-	
Barber's saloon	4/-	
Toddy shop	6-8-0	
Jewellers	6-8-0	
Snuff, leather shops	4/-	

True Copy

For Deputy Commissioner,
Bangalore District

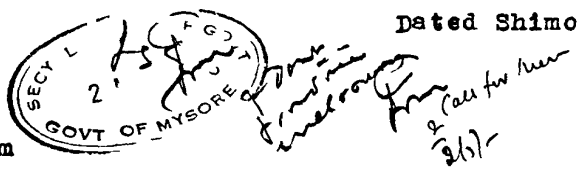
21/6/

5183

Office of the Deputy Commissioner,

No M 3 L.C. 1158/37-38 Shimoga District,

Dated Shimoga 30th April 1938



From

M Seshadri, Esq., M.A.,
Deputy Commissioner,
Shimoga District

To

P H Krishna Rao, Esq., M.A.,
Secretary to the Government of Mysore,
Local Self Government Department,
Bangalore

Subject - Rate of levy of Shop-tax in Municipalities

Sir,

In continuation of this office No M 3 C 1158/37-38 dated 31-3-38, on the above subject, I have the honour to forward herewith the reports since received from the presidents of Tirthahalli and Hosnagar Municipalities

I have the honour to be,
Sir,
Your most obedient servant,

M Seshadri
Deputy Commissioner,
Shimoga District.

Sirley

The main file has been worked up and separately Subst Mis will be placed in that file Hence after its return with orders

5/5/38

5182 ✓ 5237

OFFICE OF THE DEPUTY COMMISSIONER,
MYSORE DISTRICT

No D3-3055/37-38
Enc 2 stts

Dated Mysore 3rd M A Y, 1938

Rev 73-37-125

148

FROM M G MEHKRI Esq. B A LL B
~~B. T. KESAVAIENGAR Esq B A~~
DEPUTY COMMISSIONER MYSORE DISTRICT
MYSORE

To L Krishna Rao, Esq , L A ,
Secretary to the Government of Mysore
Revenue Self-Government Dept , *Bangalore*

Subject:- Information regarding the rate of shop tax, prevailing in the several Municipalities in the District

With reference to your letter o L 8854 A1 73-37 dated 28th April 1938, regarding the above, I have the honour to forward herewith two statements showing the rate of Shop-tax prevailing in respect of Nanjangud Town, Saligrama, Mugur, Belakavadi, Talakad and Bannur Minor Municipalities in the - District Information in respect of Krishnarajanagar Minor - Municipality has not yet been received The President of the said Municipal Council has again been reminded to submit information by return of post It will be submitted to Government on receipt

I have the honour to be,
Sir,
Your most obedient servant,

M G Mehkri
Deputy Commissioner,
Mysore District

KRG-2

Enclosures

The main file has been worked upon & sent separately This will also be placed in that file after receipt of orders

6/5/1938

Statement showing the rate of shop tax prevailing in the Minor Municipalities in the Mysore District

No	Name of Municipality	Other Shops								Remarks
		1st Class	2nd Class	3rd Class	4th Class	5th Class	6th Class	7th Class	8th Class	
				Rs	Rs	Rs	Rs	Rs	Rs	
1	Mugur	-	-	12/-	10/-	6/-	4/-	2/-	-	These taxes are being levied as per Minor Municipalities Taxation Rules
2	Belakavadi	-	-	-	10/-	6/-	4/-	2/-	-	
3	Talakad	-	-	-	8/-	6/-	4/-	2/-	1/-	
4	Saligrama	-	-	12/-	8/-	4/-	2/-	1/-	-	
5	Bannur	-	-	-	-	4/-	-	2/-	-	The authority for the levy of shop tax in this Municipality not reported

KRG

Deputy Commissioner,
Mysore District

Statement showing the rate of shop tax prevailing in Nanjangud Town Municipality, Mysore District

No	Name of Municipality	Class of property liable	Amount for which or rate at which classes are liable	Remarks
1	Nanjangud	Shops or Mills	1 Mandya Rs 20/-, 15/-, 10/- and 7/- 2 Other Shops Rs 15/-, 10/, 8, 6, 4, 2 & 1 3 Piece goods Rs 15/, 12, 10, 8, 6 & 4 4 Mills Rs 8/- and 4/- 5 Other Mills Rs 10/-, 8, 6 and 4	Sanctioned in Government Order No 3310 Fl 167-15- dated 24-11-1916 It is reported that in 4 or 5 cases, the maximum rate of Rs 30/- provided for tax in the Town Municip Act of 1933 has also bee levied

Deputy Commissioner,
Mysore District

KRG

55 81

No L D3-3095/37-38
Enc 1 Statement

OFFICE OF THE DEPUTY COMMISSIONER, MYSORE DISTRICT

Dated Mysore 20th May 1938

FROM M G MEHKRI Esq B A LL B
~~B T KESAVAIENGAR Esq B A~~
DEPUTY COMMISSIONER MYSORE DISTRICT
MYSORE

To

P H KRISHNA RAO, Esq , L A ,
Secretary to the Government of Mysore
Local Self Government Deptt *Bangalore*

SIR

Subject - Information regarding the rate of Shop Tax prevailing in the Municipalities in the District

In continuation of this Office letter No D3-3095/37 dated 3rd May 1938, regarding the above, I have the honour to forward, herewith, a statement showing the rate of shop tax -- prevailing in Krishnarajanagar Minor Municipality

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District

CV

Submd
The main file has been separately dealt with (File Land & Law Sections) This will be placed in that file after receipt of orders

Statement showing the rate of Shop tax prevailing in Krishnarajanagar minor municipality

No	Particulars of Shops	Rate of tax	Remarks
1	Cloth Shops	Rs 4, 8 and 10/-	These taxes are being levied as per Minor Municipalities Taxation Rules
2	Other shops including hotels and Cycle Shops	Rs 2, 4 and 6/-	

Deputy Commissioner,
Mysore District

C V

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

Section

File No 73-37

Serial No 146

General and Revenue Secretariat

( )

the *193*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 21 6 1938

Signed by

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Read—

Order thereon—No

from Rs 2 to Rs 3 of- per shop, and that
the Municipal Council have
resolved, after observing the prescribed formalities under the Bombay
~~calling for objections~~ Act
~~which had no response~~, to have
another class of shops, NO 70
to be taxed at Rupee one
per shop and requesting sanction
of Govt to the same

Order No L 10173-4

The resolution of the Hassan Town
Mc Council (dt 26-6-37
to have another
class of Shop, NO 70 to be taxed
~~with tax~~
~~taxable~~ at Rupee one per shop
is sanctioned

List of Enclosure

Secy to Govt
Legl Dept
for
To the Deputy Commr, Hassan Dt thro' records
the Comptroller to Govt

Copied by

Examined by

WD 0185—GPB—15 000—13 8-34

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read –

Government Order No L 2432-3/Ml 62-35-14 dated 10th September 1935/3rd October 193, sanctioning the introduction of three additional intermediary rates of taxes viz , 15, Rs8 and 6/- leviable on shops and places where business or profession is carried on for purposes of profit in the Hassan Town Municipality

Correspondence ending with letter No C 149-37 dated 15th ~~Mx~~ November 1937 from the Deputy Commissioner, Hassan District stating that the shops in the Hassan Town Municipality are divided into nine classes for purposes of the levy of shop tax at rates varying from Rs2 to 30/- per shop, and that the Municipal Council have resolved, after observing the prescribed formalities undet the Town Municipality Act, to have another class of shops, Viz , No 10 ~~so he~~ to be taxed at Rupee one per shop and requesting sanction of Government to the same

---

Order No L10173-4/ml 73-37-148

Bangalore, dated the ~~16th~~ 21st June 1938

The resolution of the Hassan Town Municipal Council dated 26th June 1937 to have another class of shop viz , No 10 to be taxed Rupee one per shop is sanctioned

28/6/-

for Secretary to Government,
Local Self Government Department

To

The D puty Commissioner, Hassan District with r cords
" Comptroller to Government

GRA 3